

Recent Publications

Professor Burke's recent working papers are available at her Social Science Research Network (SSRN) author page http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=224326

Books

FEDERAL TAXATION OF PARTNERSHIPS (with George K. Yin) (Aspen Law & Business) (2009).

FEDERAL TAXATION OF BUSINESS ENTERPRISES (with George K. Yin) (Aspen Law & Business) (forthcoming).

FEDERAL TAXATION OF CORPORATIONS (with George K. Yin) (Aspen Law & Business) (forthcoming).

FEDERAL INCOME TAXATION OF CORPORATIONS AND STOCKHOLDERS, 6th ed. (West Group) (2007).

FEDERAL INCOME TAXATION OF CORPORATIONS AND STOCKHOLDERS, 5th ed. (West Group) (2003).

FEDERAL INCOME TAXATION OF PARTNERS AND PARTNERSHIPS, 3d ed. (West Group) (2005).

Books Chapters

The Story of Hendler: From Pyrrhic Victory to Modern Section 357, in BUSINESS TAX STORIES (Steven A. Bank and Kirk J. Stark eds., 2005).

Articles

The Sound and Fury of Carried Interest Reform, 1 COLUM. J. TAX L. (forthcoming).

Back to the Future: Revisiting the ALI's Carried Interest Proposals, 125 TAX NOTES 242 (2009).

Carlisle: A 'Hollow Victory'? (with McCouch), 124 TAX NOTES 169 (2009).

COBRA Strikes Back: Anatomy of a Tax Shelter (with McCouch), 62 TAX LAW. 59 (2008).

Is the Corporate Tax "Broken"?, 28 Va. Tax Rev. 341 (2008).

Turning Slogans Into Tax Policy (with McCouch), 27 Va. Tax Rev. 747 (2008).

Tax Avoidance As a Legitimate Business Purpose, 118 TAX NOTES 1393 (2008).

Illusory DROs: At-Risk Lessons from Hubert, 118 Tax Notes 405 (2008).

Taxing Hot Asset Sales, 8 Fla. Tax Rev. 327 (2007).

Origins and Evolution of Section 751(b), 60 Tax Law. 247 (2007).

Remedying Flaws in the Hot Asset Sale Approach, 116 Tax Notes 279 (2007).

Social Security Reform: Lessons From Private Pensions (with McCouch), 92 Cornell L. Rev. 297 (2007).

Black & Decker in the Fourth Circuit: Tax Shelters and Textualism, 111 Tax Notes 315 (2006).

Lipstick, Light Beer, and Backloaded Savings Accounts (with McCouch), 26 Va. Tax Rev. 1101 (2006).

Deconstructing Black & Decker's Contingent Liability Shelter: A Statutory Analysis, 108 Tax Notes 211 (2005).

Castle Harbour: Economic Substance and The Overall Tax-Effect Test, 107 Tax Notes 1163 (2005).

Black & Decker's Contingent Liability Shelter: "A Thing of Grace and Beauty"?, 106 Tax Notes 577 (2005).

Repairing Inside Basis Adjustments, 58 Tax Law. 639 (2005).

Family Limited Partnerships: Discounts, Options, and Disappearing Value (with McCouch), 6 Fla. Tax Rev. 649 (2004).

Estate Tax Repeal and the Budget Process (with McCouch), 104 Tax Notes 1049 (2004).

Exculpatory Liabilities and Partnership Nonrecourse Allocations, 57 Tax Law. 33 (2003).

Taxing Compensatory Partnership Options, 100 Tax Notes 1569 (2003).

Contributions, Distributions and Assumption of Liabilities: Confronting Economic Reality, 56 Tax Law. 383 (2003).

Estate Tax Repeal: Through the Looking Glass (with McCouch), 22 Va. Tax Rev. 187 (2002).

Privatizing Social Security: Administration and Implementation (with McCouch), 58 Wash. & Lee L. Rev. (2001).

Death Without Taxes? (with McCouch), 20 Va. Tax Rev. 499 (2001).

Partnership Inside Basis Adjustments and Remedial Allocations, 90 Tax Notes 1683 (2001).

Book Reviews and Commentary

Stobie Creek: *Too Good to Be True?* (with McCouch) (editorial), 120 Tax Notes 705 (2008).

Collapsible Real Estate Partnership Proposal (Shelf Project), 120 Tax Notes 593 (2008).

Death by a Thousand Cuts: The Fight Over Inherited Wealth (with McCouch), 107 Tax Notes 1583 (2005) (review of book by Graetz & Shapiro).